



## YOGI LIMITED

Created. Crafted. Perfected.

B/404, The Capital, G-Block, Bandra Kurla Complex, Behind ICICI Bank, Bandra (East), Mumbai - 400 051.  
Tel.: 022-49428888 | E-mail: info@yogiltd.com | CIN : L70100MH1992PLC069958

To,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001  
Scrip code: 511702

**Subject: Outcome of Board Meeting**

**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., 15<sup>th</sup> May, 2026, has inter alia considered and approved the following matters:

**1. Approval of Audited Financial Results:**

Audited Financial Results (Standalone and Consolidated) of the Company for the fourth quarter and financial year ended 31<sup>st</sup> March, 2026, together with all the notes annexed thereto along with the Auditor Report (Standalone and Consolidated) for the quarter and the year ended 31<sup>st</sup> March, 2026 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, M/s. G K Choksi & Co., Chartered Accountants have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results (Standalone and Consolidated) for the quarter and year ended 31<sup>st</sup> March, 2026.

**2. Dividend:**

Recommended a Maiden Final Dividend of Rs. 0.25/- (2.5%) per Equity Share of Rs. 10/- each for the financial year ended 31<sup>st</sup> March, 2026, subject to approval of the shareholders at the ensuing 34<sup>th</sup> Annual General Meeting ("AGM") of the Company. The dividend, if approved by the shareholders shall be paid within the prescribed time, after the conclusion of the ensuing 34<sup>th</sup> AGM.

Further, considering that this is the first declaration of dividend by the Company, the Board of Directors has approved and adopted the Dividend Distribution Policy of the Company, which shall come into effect from Immediate Basis i.e., from 15<sup>th</sup> May, 2026.



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### 3. Material Related Party Transaction:

Material Related Party Transaction(s) under section 188 of the Companies Act, 2013 and Regulation 23 of SEBI (LODR) Regulations, 2015.

*Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 are attached as "Annexure-A".*

### 4. Appointment of Internal Auditor:

Appointment of M/s. Saurabh Bajaj & Associates, Chartered Accountants as Internal Auditors of the Company under section 138(1) of the Companies Act, 2013 for the Financial Year 2026- 2027.

*Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 are attached as "Annexure-B".*

### 5. Appointment of Secretarial Auditor:

Appointment of M/s. Sachin Singh & Associates, Practicing Company Secretaries as the Secretarial Auditor of the Company for the term of 4 Years for the FY from 2026-27 to 2029-30.

*Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 are attached as "Annexure-C".*

### 6. Constitution of Corporate Social Responsibility Committee:

Approved the Constitution of Corporate Social Responsibility ("CSR") Committee of the Company with effect from 15<sup>th</sup> May, 2026 with the following composition:

| Sr. No | Name of Directors             | Designation on Board | Designated in CSR Committee |
|--------|-------------------------------|----------------------|-----------------------------|
| 01     | Sachin Shivaji Wagh           | Independent Director | Chairman                    |
| 02     | Kinjal Bhavin Gandhi          | Independent Director | Member                      |
| 03     | Ghanshyambhai Nanjibhai Patel | Managing Director    | Member                      |

Further, the Board has also approved and adopted the Corporate Social Responsibility Policy of the Company with effect from 15<sup>th</sup> May, 2026 in compliance with the applicable provisions of the Companies Act, 2013.



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## 7. Incorporation of Wholly Owned Subsidiary (WOS):

Approved the incorporation of a Section 8 Company as a Wholly Owned Subsidiary ("WOS") of the Company under the name "**Yogi Seva Foundation**" or such other name as may be approved and made available by the Central Registration Centre ("CRC"), Manesar.

*Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 are attached as "Annexure-D".*

The audited financial results for the quarter and year ended along with Audit Report, Dividend Distribution Policy and CSR Policy will be made available on the Company's website.

The meeting commenced at 12:30 noon and concluded at 02:30 p.m.

Kindly take the same on record.

### FOR YOGI LIMITED

GHANSHYAM  
NANJIBHAI  
PATEL

Digitally signed by  
GHANSHYAM NANJIBHAI  
PATEL  
Date: 2026.05.15 14:51:14  
+05'30'

(Ghanshyambhai Nanjibhai Patel)

Managing Director

DIN: 06647250

Date: 15<sup>th</sup> May, 2026

Place: Mumbai





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To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001  
**Scrip code- 511702**

**Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.**

## Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. G K Choksi & Co., Chartered Accountants, (Firm Registration Number: 125442W), the Statutory Auditors of the Company have issued Audit Report (Standalone & Consolidated) with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31<sup>st</sup> March, 2026.

Kindly take the same on record.

Thanking you

**FOR YOGI LIMITED**

GHANSHYAM  
NANJIBHAI  
PATEL

Digitally signed by  
GHANSHYAM  
NANJIBHAI PATEL  
Date: 2026.05.15  
14:51:47 +05'30'

**(Ghanshyambhai Nanjibhai Patel)**

**Managing Director**

**DIN: 06647250**

**Date: 15<sup>th</sup> May, 2026**

**Place: Mumbai**





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## Annexure A

*Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024*

| Sr. No | Particulars                                                                                      | Information                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Name of the related party                                                                        | 1. Yogi Star LLP<br>2. Farewell Real Estate Private Limited<br>3. Yogi Homes Private Limited<br>4. Yogi Realtors LLP<br>5. Yogi Elitemach Private Limited<br>6. Yogi Horizons LLP                                                                                                                                                                                                                                                |
| 2.     | Nature of relationship [including nature of its interest (financial or otherwise)]               | The above related party is an enterprise controlled by common Key Management Personnel and hence falls under the related party under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations.                                                                                                                                                                                                           |
| 3.     | Type of the proposed transaction                                                                 | The Company proposes to enter into such Rent(s)/ Transaction(s)/ contract(s)/ Arrangement(s)/ Agreement(s)/ loan transaction(s)/ sale or purchase of goods or material/ availing or rendering of service(s)/ hiring and let on hire the equipment(s)/ to extend or avail the corporate guarantee in lieu of loan taken and such other business transaction(s) as and when required by and inter-se.                              |
| 4.     | Nature, duration/tenure, material terms, monetary value and particulars of contract/ arrangement | Transactions in the normal course of business with terms and conditions that are generally prevalent in the industry segments that the company is operating in. Monetary value of transactions subject to a maximum as below through contracts/ arrangements for a period commencing from ensuing 34 <sup>th</sup> Annual General Meeting upto the 35 <sup>th</sup> Annual General Meeting to be held in the calendar year 2027. |
| 5.     | Particulars of the proposed transaction                                                          | Same as point 3 above.                                                                                                                                                                                                                                                                                                                                                                                                           |
| 6.     | Tenure of the transaction                                                                        | Period commencing from ensuing 34 <sup>th</sup> Annual General Meeting upto the 35 <sup>th</sup> Annual General Meeting to be held in the calendar year 2027.                                                                                                                                                                                                                                                                    |



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|    |                                   |                                                                                                                                                                                                                                                                                                                                                                                    |
|----|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7. | Value of the proposed transaction | <ol style="list-style-type: none"><li>1. Farewell Real Estate Private Limited- Rs. 100 Crore p.a.</li><li>2. Yogi Homes Private Limited- Rs. 200 Crore p.a.</li><li>3. Yogi Elitemach Private Limited- Rs. 400 Crore p.a.</li><li>4. Yogi Horizons LLP- Rs. 100 Crore p.a.</li><li>5. Yogi Star LLP- Rs. 100 Crore p.a.</li><li>6. Yogi Realtors LLP- Rs. 200 Crore p.a.</li></ol> |
|----|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



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### Annexure B

*Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024*

| Sr. No. | Particulars                                                                          | Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Name of the Internal Auditor                                                         | M/s. Saurabh Bajaj & Associates, Chartered Accountants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2.      | Reason for change viz. appointment, resignation, removal, death or otherwise         | Appointment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3.      | Date of appointment/ <del>cessation</del> and term of appointment                    | Appointment of M/s. Saurabh Bajaj & Associates, Chartered Accountants, Chartered Accountants as an Internal Auditor of the Company for FY 2026-27                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 4.      | Brief Profile (in case of appointment)                                               | Mr. Saurabh Bajaj, Proprietor of M/s. Saurabh Bajaj & Associates is a Qualified Chartered Accountant with over 7 years of experience in Audit, Assurance, Financial Reporting, and Compliance. Experience includes working with leading professional firms such as Deloitte Haskins & Sells LLP and Ernst & Young LLP, along with handling independent practice assignments through Saurabh Bajaj & Associates. Skilled in statutory audits, Ind AS implementation, financial analysis, tax audits, GST, MCA compliances, and client coordination across diverse industries. |
| 5.      | Disclosure of relationships between Directors (in case of appointment of a Director) | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |



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### Annexure C

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| Sr. No. | Particulars                                                                                | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Name                                                                                       | Sachin Singh & Associates, Practicing Company Secretaries, Mumbai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2.      | Reason for change viz. appointment, <del>resignation, removal death or otherwise</del>     | Appointment of M/s. Sachin Singh & Associates as the Secretarial Auditor of the company.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 3.      | Date of appointment/ <del>cessation</del> (as applicable) Term of appointment appointment/ | 15 <sup>th</sup> May, 2026, for a term of 4 years, subject to the approval of Members.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 4.      | Brief Profile (in case of appointment)                                                     | <p>Mr. Sachin Singh is a Practicing Company Secretary and a Law Graduate (LLB) with over 10 years of rich professional experience, including 4 years of post-qualification specialization in corporate secretarial, corporate governance, and compliance matters. He possesses extensive expertise in handling a wide range of corporate legal and regulatory assignments under various corporate laws and regulatory frameworks.</p> <p>He has significant experience in company law advisory, corporate restructuring, secretarial audits, regulatory filings, and compliance management. Mr. Singh regularly assists clients in ensuring compliance with the provisions of the Companies Act, SEBI regulations, and other applicable corporate laws, while maintaining the highest standards of professional integrity and governance.</p> <p>His practice includes incorporation and structuring of companies and LLPs, drafting of legal and corporate documents,</p> |



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|    |                                                                                      |                                                                                                                                                                                                                         |
|----|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                                                      | conducting board and shareholder meetings, preparation of minutes and statutory registers, due diligence, and liaison with regulatory authorities such as the Registrar of Companies (ROC) and other government bodies. |
| 5. | Disclosure of Relationships between Directors (in case of appointment of a director) | Not Applicable.                                                                                                                                                                                                         |



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## Annexure D

*Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024*

| Sr. no | Particulars                                                                                                                                                                                                                                                                   | Information                                                                                                                                                                                                                                                       |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01     | Name of the target entity, details in brief such as size, turnover etc.                                                                                                                                                                                                       | Name: Yogi Seva Foundation<br><br>CIN: NA<br><br>Authorized Capital: Rs. 1,00,000/- (Rupees One lakhs Only) divided into 1,00,000 equity shares of Rs. 10/- each.<br><br>Paid Up capital: Rs. 1,00,000/- (Rupees One lakhs Only).<br><br>Turnover: Not Applicable |
| 02     | Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length | M/s. Yogi Seva Foundation to be incorporate as a Wholly Owned Subsidiary of Yogi Limited.<br><br>Accordingly, it will be a related party.                                                                                                                         |
| 03     | Industry to which the entity being acquired belongs                                                                                                                                                                                                                           | Social Welfare, CSR Activities                                                                                                                                                                                                                                    |
| 04     | Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)                                                                           | To incorporate and establish a Section 8 Company as a subsidiary for undertaking charitable, social welfare, CSR, educational, healthcare, environmental, and other non-profit activities in accordance with the applicable provisions of the Companies Act, 2013 |
| 05     | Brief details of any governmental or regulatory approvals required for the acquisition;                                                                                                                                                                                       | Not Applicable                                                                                                                                                                                                                                                    |
| 06     | Indicative time period for completion of the acquisition                                                                                                                                                                                                                      | Not Applicable                                                                                                                                                                                                                                                    |



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|    |                                                                                                                                                                                                                                                        |                                                                                                 |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 07 | Consideration - whether cash consideration or share swap or any other form and details of the same                                                                                                                                                     | 100% subscription to initial paid up capital of Rs. 1,00,000/- (Rupees One lakhs only) in cash. |
| 08 | Cost of acquisition and/or the price at which the shares are acquired                                                                                                                                                                                  | At face value of Rs. 10/- per share.                                                            |
| 09 | Percentage of shareholding / control acquired and / or number of shares acquired                                                                                                                                                                       | 100%                                                                                            |
| 10 | Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief) | Not Applicable                                                                                  |

**Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Yogi Ltd. Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of  
Yogi Limited**

**Opinion**

We have audited the consolidated annual financial results of Yogi Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as 'the Group') for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/ financial information of the subsidiaries, the aforesaid consolidated financial results:

- i) include the annual financial results of the following entities:
  - a) **Subsidiaries**
    - (i) Yogi Elitemach Private Limited
    - (ii) Yogi Homes Private limited
    - (iii) Farewell Real Estates Private Limited
    - (iv) Yogi Horizon LLP
    - (v) Yogi Realtors LLP
- ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 as well as for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" Section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion.



## **Responsibilities of Management and Those Charged with Governance for the Statement**

The Statement has been prepared on the basis of the Consolidated Annual Financial Statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting Policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matters**

We did not audit the financial results / statements of the subsidiary stated as (iii) above whose financial results / statements reflect total assets of ₹ 5,379.61 lakhs as at March 31, 2026, total revenues of ₹ 35.33 lakhs and ₹ 187.14 total net profit/(loss) after tax of ₹ (10.14) lakhs and ₹ 122.01 lakhs, total comprehensive income/(loss) of ₹ (10.04) lakhs and ₹ 122.01 lakhs, for the quarter and the year ended on that date respectively, and net cash inflow of ₹ 1.42 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors. The independent auditor's report on the financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

The accompanying Statement of audited consolidated financial results include unaudited financial results and other unaudited financial information in respect of subsidiary stated as (iv) above, whose interim financial results reflect total asset of ₹ 0.99 lakhs as at March 31, 2026, total revenues of ₹ Nil lakhs and ₹ Nil lakhs, total net profit (loss) after tax of ₹ (0.26) lakhs and ₹ (0.26) lakhs, of total comprehensive profit (loss) of ₹ (0.26) lakhs and ₹ (0.26) lakhs, for the quarter and year ended March 31, 2026 respectively, and net cash inflow of ₹ 0.99 lakhs for the year ended March 31, 2026. These unaudited interim financial results and other Unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiary is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management,



these interim financial results are not material to the Group, our opinion on the Statement is not modified in respect of the above matter.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as under the Listing Regulations.

Further, we did not audit the Financials Results for the quarter and year ended March 31, 2025 as they were audited by other auditor who have expressed an unmodified opinion vide their audit report dated April 13, 2025



**For G. K. CHOKSI & CO.**

Chartered Accountants

ICAI Firm Registration Number: 125442W

A handwritten signature in blue ink, appearing to read "Himanshu C. Vora".

**HIMANSHU C. VORA**

Partner

Membership No.: 103203

May 15, 2026, Mumbai

UDIN: 26103203 QFMVLM2971



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## Audited Consolidated Financial Results For The Quarter And Year Ended 31st March, 2026

| Sr. No. | Particulars                                                                  | Quarter Ended    |                 |                  | Year Ended       | Year Ended       |
|---------|------------------------------------------------------------------------------|------------------|-----------------|------------------|------------------|------------------|
|         |                                                                              | 31-Mar-2026      | 31-Dec-2025     | 31-Mar-2025      | 31-Mar-2026      | 31-Mar-2025      |
|         |                                                                              | (Audited)        | (Unaudited)     | (Audited)        | (Audited)        | (Audited)        |
| 1       | <b>Income</b>                                                                |                  |                 |                  |                  |                  |
| a       | Revenue from Operations                                                      | 15,731.77        | 5,725.00        | 11,107.20        | 43,945.07        | 11,107.20        |
| b       | Other Income                                                                 | 100.09           | 152.33          | 156.16           | 347.71           | 194.76           |
|         | <b>Total Income</b>                                                          | <b>15,831.86</b> | <b>5,877.33</b> | <b>11,263.36</b> | <b>44,292.78</b> | <b>11,301.96</b> |
| 2       | <b>Expenses</b>                                                              |                  |                 |                  |                  |                  |
| a       | Cost of Land                                                                 | 2,149.20         | -               | -                | 2,149.20         | -                |
| b       | Cost of Material and Services Consumed                                       | (742.37)         | 341.72          | 621.95           | (29.74)          | 1,322.39         |
| c       | Purchase of stock in trade                                                   | 24,556.56        | 3,602.50        | 21,629.73        | 28,159.06        | 32,624.74        |
|         | Changes in inventory of finished goods, stock in trade and WIP               | (11,010.86)      | 1,424.92        | (11,256.67)      | 10,433.66        | (22,952.12)      |
| e       | Employee Benefit Expenses                                                    | 36.22            | 13.37           | 5.81             | 74.05            | 25.69            |
| f       | Finance Costs                                                                | 292.23           | 209.21          | 8.44             | 559.01           | 14.20            |
| g       | Depreciation and Amortization Expense                                        | 10.79            | 17.80           | 0.54             | 30.91            | 2.17             |
| h       | Other Expenses                                                               | 44.58            | 8.58            | 10.72            | 85.23            | 64.35            |
|         | <b>Total Expense</b>                                                         | <b>15336.35</b>  | <b>5618.10</b>  | <b>11,020.52</b> | <b>41461.38</b>  | <b>11101.42</b>  |
| 3       | <b>Profit(Loss) before exceptional items and tax</b>                         | <b>495.51</b>    | <b>259.23</b>   | <b>242.84</b>    | <b>2,831.40</b>  | <b>200.54</b>    |
| 4       | Exceptional items                                                            |                  |                 |                  |                  |                  |
| 5       | <b>Profit(Loss) Before Tax</b>                                               | <b>495.51</b>    | <b>259.23</b>   | <b>242.84</b>    | <b>2,831.40</b>  | <b>200.54</b>    |
| 6       | <b>Tax Expense:</b>                                                          |                  |                 |                  |                  |                  |
|         | Current Tax                                                                  | 133.96           | 72.39           | 29.92            | 721.92           | 29.92            |
|         | Deferred Tax Assets( created)Reversed                                        | 1.04             | (0.02)          | 25.07            | 1.07             | 25.07            |
|         | Tax Adjustment of Earlier Year                                               | (9.10)           |                 |                  | (9.10)           |                  |
|         | <b>Total Tax Expenses</b>                                                    | <b>125.90</b>    | <b>72.37</b>    | <b>54.99</b>     | <b>713.89</b>    | <b>54.99</b>     |
|         | <b>Profit(Loss) for the period from continuing operations (A)</b>            | <b>369.61</b>    | <b>186.86</b>   | <b>187.85</b>    | <b>2,117.51</b>  | <b>145.55</b>    |
| a       | Profit/(loss) from discontinued operations                                   |                  |                 | -                |                  | -                |
| b       | Tax expense of discontinued operations                                       |                  |                 |                  |                  | -                |
| c       | Profit/(loss) from discontinued operations (after tax)                       |                  |                 |                  |                  | -                |
| 8       | <b>Profit or loss for the period</b>                                         | <b>369.61</b>    | <b>186.86</b>   | <b>187.85</b>    | <b>2,117.51</b>  | <b>145.55</b>    |
| 9       | <b>Other Comprehensive Income</b>                                            |                  |                 |                  |                  |                  |
| a.      | Items that will not be reclassified to profit or loss                        |                  |                 |                  |                  |                  |
|         | a) Equity Instruments through other comprehensive income                     | -                |                 |                  |                  | -                |
|         | Income tax relating to items that will not be reclassified to profit or loss | -                |                 |                  |                  | -                |
|         | sub total                                                                    | -                | -               | -                | -                | -                |
| b.      | Items that will be reclassified to profit or loss                            |                  |                 |                  |                  |                  |
|         | Income tax relating to items that will be reclassified to profit or loss     |                  |                 |                  |                  |                  |
| (B)     |                                                                              | -                | -               | -                | -                | -                |
| 10      | <b>Total Comprehensive Income /(Loss) for the year</b>                       | <b>369.61</b>    | <b>186.86</b>   | <b>187.85</b>    | <b>2,117.51</b>  | <b>145.55</b>    |





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|                                                    |                                                                         |               |               |               |                 |               |
|----------------------------------------------------|-------------------------------------------------------------------------|---------------|---------------|---------------|-----------------|---------------|
| <b>Net Profit attributable to:</b>                 |                                                                         |               |               |               |                 |               |
| Owner of the Company                               |                                                                         | 362.49        | 147.45        | 187.85        | 2070.97         | 145.55        |
| Non-Controlling interest                           |                                                                         | 7.12          | 39.41         | -             | 46.53           | -             |
|                                                    |                                                                         | <b>369.61</b> | <b>186.86</b> | <b>187.85</b> | <b>2,117.51</b> | <b>145.55</b> |
| <b>Other Comprehensive Income attributable to:</b> |                                                                         |               |               |               |                 |               |
| Owner of the Company                               |                                                                         | -             | -             | -             | -               | -             |
| Non-Controlling interest                           |                                                                         | -             | -             | -             | -               | -             |
|                                                    |                                                                         | -             | -             | -             | -               | -             |
| <b>Total Comprehensive Income attributable to:</b> |                                                                         |               |               |               |                 |               |
| Owner of the Company                               |                                                                         | 362.49        | 147.45        | 187.85        | 2070.97         | 145.55        |
| Non-Controlling interest                           |                                                                         | 7.12          | 39.41         | -             | 46.53           | -             |
|                                                    |                                                                         | <b>369.61</b> | <b>186.86</b> | <b>-</b>      | <b>2,117.51</b> | <b>145.55</b> |
| 11                                                 | Paid-up Equity share Capital ( Face Value of the share is Rs.10/- each) | 4,316.00      | 4,316.00      | 4,096.00      | 4,316.00        | 4,096.00      |
| 12                                                 | <b>Earnings/(Loss) per Share - (Face value of ` 10 each)</b>            |               |               |               |                 |               |
|                                                    | <b>Basic (in Rs`)</b>                                                   | <b>0.84</b>   | <b>0.34</b>   | <b>0.71</b>   | <b>4.80</b>     | <b>0.55</b>   |
|                                                    | <b>Diluted(in Rs)</b>                                                   | <b>0.81</b>   | <b>0.33</b>   | <b>0.68</b>   | <b>4.61</b>     | <b>0.53</b>   |

**Notes:**

- The above Consolidated financial results of the company for the quarter and year ended 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15th May, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
- These Results have been prepared on the basis of Audited consolidated financial Statements, which are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of The Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the The Companies(Indian Accounting Standards) Rules, 2015(as amended).
- The Consolidated Results include Results of 1. Farewell Real Estate Pvt. Ltd (59.91%). 2. Yogi Realtors LLP(95%) 3.Yogi Elitemach Pvt. Ltd.(100%) 4.Yogi Horizons LLP(80%) 5.Yogi Homes Pvt. Ltd.(100%) (which are subsidiary of the Company For the Quarter and year Ended March 31 2026.
- The above Audited financial results will be available on the Company's website : [www.yogiltd.com](http://www.yogiltd.com)
- The company is mainly dealing in Real Estate and Construction and Trading of Merchandise. The segment results are enclosed.
- Out of the 1,50,00,000 Share Warrants allotted in terms of EGM resolution Dated 24-10-2024, 1,31,60,000 warrants have been exercised by allottees. The Company had applied for the listing of the 1,09,60,000 shares resulting from the conversion of warrants on 27/03/2025 and 22,00,000 Shares resulting from the conversion of warrants on 07/04/2025 and the approval of the same was received from Bombay Stock Exchange on 27/11/2025. The remaining 18,40,000 warrants are pending to be exercised.





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- 7 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of these changes and ascertained that the same is either not applicable or will not have any material impact being lesser employee strength as mandated by respective law, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 8 The Board of Directors has recommended dividend of Rs.0.25/- per fully paid-up equity share of Rs. 10/- each for the financial year ended March 31, 2026. This payment of dividend is subject to approval of members of the Company at ensuing Annual General
- 9 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary. The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.

Place: Mumbai  
Date: 15th May 2026

For Yogi Limited

Ghanshyam Nanjibhai Patel  
DIN: 06647250

Managing Director





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## Audited Consolidated Sgment Wise Revenue Assets and Liabilities for the Quarter and Year Ended 31 March 2026

|                                    | Quarter Ended            |                            |                          | Year Ended               |                          |
|------------------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
|                                    | 31-Mar-2026<br>(Audited) | 31-Dec-2025<br>(Unaudited) | 31-Mar-2025<br>(Audited) | 31-Mar-2026<br>(Audited) | 31-Mar-2025<br>(Audited) |
| <b>Segment Revenue</b>             |                          |                            |                          |                          |                          |
| Sales of Traded Goods & Securities | 14,900.71                | 5,725.00                   | 11,107.20                | 42,096.46                | 11,120.01                |
| Real-Estate-Other Income           | 931.15                   | 152.33                     | 156.16                   | 2,196.32                 | 181.95                   |
| <b>Total Income</b>                | <b>15,831.86</b>         | <b>5,877.33</b>            | <b>11,263.36</b>         | <b>44,292.78</b>         | <b>11,301.96</b>         |
| <b>Segment Results</b>             |                          |                            |                          |                          |                          |
| Trading Activity                   | 513.93                   | 345.24                     | 108.48                   | 2,477.45                 | 112.19                   |
| Real estate Activity               | -18.42                   | -86.01                     | 134.36                   | 353.95                   | 88.35                    |
|                                    | <b>495.51</b>            | <b>259.23</b>              | <b>242.84</b>            | <b>2,831.40</b>          | <b>200.54</b>            |
| <b>Segment Assets</b>              |                          |                            |                          |                          |                          |
| Trading Activity                   | 49,162.25                | 30,732.42                  | 21,629.73                | 49,162.25                | 21,629.73                |
| Real estate Activity               | 21,993.78                | 14,754.94                  | 27,195.57                | 21,993.78                | 27,195.57                |
| Unallocated                        | 32.05                    | 11.31                      | 8.01                     | 32.05                    | 8.01                     |
| <b>Total</b>                       | <b>71,188.08</b>         | <b>45,498.67</b>           | <b>48,833.30</b>         | <b>71,188.08</b>         | <b>48,833.30</b>         |
| <b>Segment Liabilities</b>         |                          |                            |                          |                          |                          |
| Trading Activity                   | 28,242.06                | 17,669.97                  | 31,339.61                | 28,242.06                | 31,339.61                |
| Real estate Activity               | 28,107.81                | 13,458.04                  | 6,237.07                 | 28,107.81                | 6,237.07                 |
| Unallocated                        | 621.03                   | 530.90                     | -                        | 621.03                   | -                        |
| <b>Total</b>                       | <b>56,970.90</b>         | <b>31,658.91</b>           | <b>37,576.68</b>         | <b>56,970.90</b>         | <b>37,576.68</b>         |



Yogi Limited  
Consolidated Statement of Assets and Liabilities as at March 31, 2026

Rs. in Lakh

| Particulars                                           | As at<br>March 31, 2026 | As at<br>March 31, 2025 |
|-------------------------------------------------------|-------------------------|-------------------------|
| <b>Assets</b>                                         |                         |                         |
| <b>Non-Current assets</b>                             |                         |                         |
| a) Property, Plant and Equipment                      | 6.92                    | 11.58                   |
| b) Capital work-in-progress                           | -                       | -                       |
| c) Investment Property                                | -                       | -                       |
| b) Investment Property                                | 449.85                  | -                       |
| b) Goodwill                                           | 425.19                  | -                       |
| e) Other Intangible Assets                            | -                       | -                       |
| f) Intangible Asset under development                 | -                       | -                       |
| c) Financial Assets                                   | -                       | -                       |
| i. Investments                                        | -                       | -                       |
| ii. Trade receivables                                 | -                       | -                       |
| iii. Loans                                            | -                       | -                       |
| - To Others                                           | 32.00                   | -                       |
| - To related parties                                  | -                       | 408.23                  |
| iv. Other financial assets                            | -                       | -                       |
| d) Deferred tax assets (net)                          | 4.40                    | 5.45                    |
| e) Other Non-Current Assets                           | 172.42                  | 603.18                  |
| f) Income Tax Assets (Net)                            | 27.64                   | 2.55                    |
| <b>Total Non-Current Assets</b>                       | <b>1,118.42</b>         | <b>1,030.99</b>         |
| <b>Current assets</b>                                 |                         |                         |
| a) Inventories                                        | 22,421.20               | 28,212.12               |
| b) Financial Assets                                   |                         |                         |
| (i) Investments                                       | 198.77                  | 515.44                  |
| (ii) Trade Receivables                                | 33,893.95               | 13,095.44               |
| (iii) Loans                                           | 706.46                  | -                       |
| (iv) Cash and Cash Equivalents                        | 3,363.45                | 36.25                   |
| (v) Bank balance other than cash and cash equivalents | -                       | -                       |
| (iv) Loans                                            | -                       | -                       |
| (vi) Others                                           | -                       | -                       |
| (vi) Interest Accrued on Bank FD                      | -                       | -                       |
| c) Current Tax Assets                                 | -                       | -                       |
| d) Other Current Assets                               | 9,485.83                | 5,943.06                |
| <b>Total Current Assets</b>                           | <b>70,069.66</b>        | <b>47,802.31</b>        |
| <b>Total Assets</b>                                   | <b>71,188.08</b>        | <b>48,833.30</b>        |
| <b>Equity and Liabilities</b>                         |                         |                         |
| <b>Equity</b>                                         |                         |                         |
| a) Equity Share Capital                               | 4,316.00                | 4,096.00                |
| b) Other Equity                                       | 9,426.54                | 6,837.42                |
| c) Non Controlling Interest                           | 327.44                  | -                       |
| d) Money Received against Share warrants              | 147.20                  | 323.20                  |
| <b>Total Equity</b>                                   | <b>14,217.18</b>        | <b>11,256.62</b>        |
| <b>Non-Current Liabilities</b>                        |                         |                         |
| <b>a) Financial Liabilities</b>                       |                         |                         |
| (i) Borrowings                                        | 3,976.99                | 1,513.41                |
| (ia) Lease Liabilities                                | -                       | -                       |
| (ii) Trade payables                                   | -                       | -                       |
| a) total outstanding due to MSME                      | -                       | -                       |
| b) total outstanding due to other than MSME           | -                       | -                       |
| (iii) Other Financial Liabilities (to be specified)   | -                       | -                       |
| Provisions                                            | -                       | -                       |
| Deferred Tax Liabilities (net)                        | -                       | -                       |
| Other Non-Current Liabilities                         | -                       | -                       |
| <b>Total Non-Current Liabilities</b>                  | <b>3,976.99</b>         | <b>1,513.41</b>         |
| <b>Current Liabilities</b>                            |                         |                         |
| <b>a) Financial Liabilities</b>                       |                         |                         |
| (i) Borrowings                                        | -                       | -                       |
| (ia) Lease Liabilities                                | 21,315.69               | 909.50                  |
| (ii) Trade and Other Payables                         | -                       | -                       |
| a) total outstanding due to MSME                      | 6.08                    | -                       |
| b) total outstanding due to other than MSME           | 29,274.08               | 31,407.45               |
| (iii) Other Financial Liabilities                     | -                       | 1,714.63                |
| b) Other current liabilities                          | -                       | -                       |
| b) Provisions                                         | -                       | -                       |
| c) Other Current Liabilities                          | 1,777.03                | 2,031.69                |
| d) Current Tax Liabilities                            | 621.03                  | -                       |
| <b>Total Current Liabilities</b>                      | <b>52,993.91</b>        | <b>36,063.27</b>        |
| <b>Total Liabilities</b>                              | <b>56,970.90</b>        | <b>37,576.68</b>        |
| <b>Total Equity And Liabilities</b>                   | <b>71,188.08</b>        | <b>48,833.30</b>        |



**Yogi Limited**  
**Consolidated Statement of Cash Flows For the for the Quarter and Year ended March 31, 2026**

|           |                                                                                                   | Rs. In Lakh                        |                                       |
|-----------|---------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------|
|           | Particulars                                                                                       | For the year ended<br>Mar 31, 2026 | For the year<br>ended<br>Mar 31, 2025 |
| <b>A.</b> | <b>Cash Flow From Operating Activities</b>                                                        |                                    |                                       |
|           | Profit before tax                                                                                 | 2,831.40                           | 200.54                                |
|           | Adjustments For:                                                                                  |                                    |                                       |
|           | Depreciation and Amortization Expense                                                             | 30.91                              | 2.17                                  |
|           | Interest and Other Borrowings Cost                                                                | 559.01                             | 14.20                                 |
|           | Loss on Sale of Shares                                                                            | 3.96                               | -                                     |
|           | Loss on Fair Valuation of Shares                                                                  | -                                  | 31.95                                 |
|           | Gain on Sale of Shares                                                                            | -                                  | (12.81)                               |
|           | Rent Income                                                                                       | (34.32)                            | -                                     |
|           | Interest Income                                                                                   | (267.57)                           | (213.83)                              |
|           | Dividend Income                                                                                   | (2.04)                             | -                                     |
|           | Gain on Fair Valuation of Shares                                                                  | (43.77)                            | -                                     |
|           | <b>Operating profit before changes in operating assets and liabilities</b>                        | <b>3,077.58</b>                    | <b>22.22</b>                          |
|           | Adjustments For:                                                                                  |                                    |                                       |
|           | Decrease/ (Increase) in trade receivables                                                         | (20,798.51)                        | (13,095.44)                           |
|           | Decrease/ (Increase) in inventories                                                               | 5,790.92                           | (22,952.12)                           |
|           | Decrease/ (Increase) in other assets                                                              | (3,112.01)                         | (5,951.11)                            |
|           | Increase/ (Decrease) in trade and other payables                                                  | (4,096.59)                         | 35,094.99                             |
|           | <b>Cash generated from operations</b>                                                             | <b>(19,138.61)</b>                 | <b>(6,881.46)</b>                     |
|           | Income taxes paid (net of refunds)                                                                | (106.46)                           | (30.22)                               |
|           | <b>Net cash (used in) / generated from operating activities</b>                                   | <b>(19,245.07)</b>                 | <b>(6,911.68)</b>                     |
|           | <b>Cash flows from investing activities</b>                                                       |                                    |                                       |
|           | Payments for Purchase of Fixed Assets                                                             | (1.22)                             | (12.15)                               |
|           | (Investment in Shares) / Proceeds from investments and acquisition of subsidiary net of cash paid | (238.97)                           | (367.77)                              |
|           | Rent Income                                                                                       | 34.32                              | -                                     |
|           | Dividend Income                                                                                   | 2.04                               | -                                     |
|           | <b>Net cash used in investing activities</b>                                                      | <b>(203.83)</b>                    | <b>(379.92)</b>                       |
|           | <b>Cash flows from financing activities</b>                                                       |                                    |                                       |
|           | Proceeds on Repayment of Loans (net) / (Loans Given)                                              | (330.23)                           | 891.76                                |
|           | Proceeds From Borrowings (net) / Repayment of Borrowings (net)                                    | 22,869.77                          | 668.84                                |
|           | Proceeds on Issue of shares including share premium and share application money (Net)             | 528.00                             | 5,530.83                              |
|           | Interest Income                                                                                   | 267.57                             | 213.83                                |
|           | Interest and Other Borrowings Cost                                                                | (559.01)                           | (14.20)                               |
|           | <b>Net cash (used in) / generated from financing activities</b>                                   | <b>22,776.10</b>                   | <b>7,291.06</b>                       |
|           | <b>Net Increase / (decrease) in cash and cash equivalents</b>                                     | <b>3,327.20</b>                    | <b>(0.54)</b>                         |
|           | Cash and cash equivalents at the beginning of the year                                            | 36.25                              | 36.79                                 |
|           | <b>Cash and cash equivalents at the end of the year</b>                                           | <b>3,363.45</b>                    | <b>36.25</b>                          |
|           | <b>Component of Cash and Cash Equivalents</b>                                                     |                                    |                                       |
|           | Cash on hand                                                                                      | 33.02                              | 25.70                                 |
|           | Balances with Scheduled Bank                                                                      |                                    |                                       |
|           | - On Current Accounts                                                                             | 3,330.43                           | 10.55                                 |
|           | - Deposits with original maturity of less than three months                                       |                                    |                                       |
|           | <b>Cash and Cash Equivalents at the end of the year / period</b>                                  | <b>3363.45</b>                     | <b>36.25</b>                          |





*G. K. Choksi & Co.*

*Chartered Accountants*

708/709, Raheja Chambers, Free Press Journal Road, Nariman Point. Mumbai - 400 021.  
Suburb : Office No. 1 & 2, Ground Floor, Laxmi Villa CHS. Ltd., Tagore Road, Santacruz (W), Mumbai 400 054.  
Email: gkcmumbai@gmail.com Dial: 3513 8325/26/27/6338

**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Yogi Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
Yogi Limited

**Opinion**

We have audited the accompanying statement of Standalone Financial Results of **Yogi Limited** (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Statement**

The Statement has been prepared on the basis of the Standalone Annual Financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Accounting Standards prescribed under Section



133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control with reference to financial statements in place and operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required



to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The Statement includes the financial results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2026 and the published unaudited year to date figure up to 31<sup>st</sup> December, 2025 being the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

Further, we did not audit the Financials Results for the quarter and year ended March 31, 2025 as they were audited by other auditor who have expressed an unmodified opinion vide their audit report dated May 05, 2025.



**For G. K. CHOKSI & CO.**

Chartered Accountants

ICAI Firm Registration Number: 125442W

**HIMANSHU C. VORA**

Partner

Membership No.: 103203

May 15, 2026, Mumbai

UDIN: 26103203 CXBL5F 5071



# YOGI LIMITED

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B/404, The Capital, G-Block, Bandra Kurla Complex, Behind ICICI Bank, Bandra (East), Mumbai - 400 051.  
Tel.: 022-49428888 | E-mail: info@yogiltd.com | CIN : L70100MH1992PLC069958

## Audited Standalone Financial Results For The Quarter And Year Ended 31st March, 2026

| Sr. No. | Particulars                                                                  | Quarter Ended    |                 |                  | Year Ended       | Rs. In Lakh      |
|---------|------------------------------------------------------------------------------|------------------|-----------------|------------------|------------------|------------------|
|         |                                                                              | 31-Mar-2026      | 31-Dec-2025     | 31-Mar-2025      | 31-Mar-2026      | 31-Mar-2025      |
|         |                                                                              | (Audited)        | (Unaudited)     | (Audited)        | (Audited)        | (Audited)        |
| 1       | Income                                                                       |                  |                 |                  |                  |                  |
| a       | Revenue from Operations                                                      | 15,731.77        | 5,725.00        | 11,107.20        | 43,945.07        | 11,107.20        |
| b       | Other Income                                                                 | 32.84            | 1.86            | 156.16           | 93.59            | 194.76           |
|         | <b>Total Income</b>                                                          | <b>15,764.61</b> | <b>5,726.86</b> | <b>11,263.36</b> | <b>44,038.66</b> | <b>11,301.96</b> |
| 2       | Expenses                                                                     |                  |                 |                  |                  |                  |
| a       | Cost of Material and Services Consumed                                       | 1,406.83         | 341.72          | 621.95           | 2,119.46         | 1,322.39         |
| b       | Purchase of stock in trade                                                   | 24,556.56        | 3,602.50        | 21,629.73        | 28,159.06        | 32,624.74        |
| c       | WIP                                                                          | (11,028.49)      | 1,434.32        | (11,256.67)      | 10,433.66        | (22,952.12)      |
| d       | Employee Benefit Expenses                                                    | 32.47            | 8.34            | 5.81             | 57.21            | 25.68            |
| e       | Finance Costs                                                                | 329.63           | 125.54          | -                | 512.74           | 14.20            |
| f       | Depreciation and Amortization Expense                                        | 5.77             | 0.56            | 0.54             | 7.44             | 2.17             |
| g       | Other Expenses                                                               | 30.27            | 15.71           | 18.58            | 64.68            | 63.77            |
|         | <b>Total Expense</b>                                                         | <b>15,333.04</b> | <b>5,528.69</b> | <b>11,019.94</b> | <b>41,354.25</b> | <b>11,100.84</b> |
| 3       | <b>Profit(Loss) before exceptional items and tax</b>                         | <b>431.57</b>    | <b>198.17</b>   | <b>243.42</b>    | <b>2,684.41</b>  | <b>201.12</b>    |
| 4       | Exceptional items                                                            |                  |                 |                  |                  |                  |
| 5       | <b>Profit(Loss) Before Tax</b>                                               | <b>431.57</b>    | <b>198.17</b>   | <b>243.42</b>    | <b>2,684.41</b>  | <b>201.12</b>    |
| 6       | Tax Expense:                                                                 |                  |                 |                  |                  |                  |
|         | Current Tax                                                                  | 115.46           | 39.36           | 29.92            | 670.39           | 29.92            |
|         | Deferred Tax Assets(created)Reversed                                         | 2.10             | (0.03)          | 25.22            | 2.12             | 25.22            |
|         | Tax Adjustment of Earlier Year                                               | (9.02)           |                 |                  | (9.02)           |                  |
|         | <b>Total Tax Expenses</b>                                                    | <b>108.54</b>    | <b>39.33</b>    | <b>55.14</b>     | <b>663.49</b>    | <b>55.14</b>     |
|         | <b>Profit/(Loss) for the period from continuing operations (A)</b>           | <b>323.03</b>    | <b>158.84</b>   | <b>188.28</b>    | <b>2,020.92</b>  | <b>145.98</b>    |
| a       | Profit/(loss) from discontinued operations                                   |                  |                 |                  |                  |                  |
| b       | Tax expense of discontinued operations                                       |                  |                 |                  |                  |                  |
| c       | Profit/(loss) from discontinued operations (after tax)                       |                  |                 |                  |                  |                  |
| 8       | <b>Profit or loss for the period</b>                                         | <b>323.03</b>    | <b>158.84</b>   | <b>188.28</b>    | <b>2,020.92</b>  | <b>145.98</b>    |
| 9       | <b>Other Comprehensive Income</b>                                            |                  |                 |                  |                  |                  |
| a.      | Items that will not be reclassified to profit or loss                        |                  |                 |                  |                  |                  |
| a)      | Equity Instruments through other comprehensive income                        |                  |                 |                  |                  |                  |
|         | Income tax relating to items that will not be reclassified to profit or loss |                  |                 |                  |                  |                  |
|         | sub total                                                                    |                  |                 |                  |                  |                  |
| b.      | Items that will be reclassified to profit or loss                            |                  |                 |                  |                  |                  |
|         | Income tax relating to items that will be reclassified to profit or loss     |                  |                 |                  |                  |                  |
|         | (B)                                                                          |                  |                 |                  |                  |                  |
| 10      | <b>Total Comprehensive (Loss) for the year</b>                               | <b>323.03</b>    | <b>158.84</b>   | <b>188.28</b>    | <b>2,020.92</b>  | <b>145.98</b>    |
| 11      | Paid-up Equity share Capital ( Face Value of the share is Rs.10/- each)      | 4,316.00         | 4,316.00        | 4,096.00         | 4,316.00         | 4,096.00         |
| 12      | <b>Earnings/(Loss) per Share - (Face value of ` 10 each)</b>                 |                  |                 |                  |                  |                  |
|         | Basic (in Rs`)                                                               | 0.75             | 0.37            | 0.71             | 4.69             | 0.55             |
|         | Diluted(in Rs)                                                               | 0.72             | 0.35            | 0.68             | 4.50             | 0.53             |





# YOGI LIMITED

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## Notes:

- 1 The above financial results of the company for the quarter and year ended 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15th May, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
- 2 These Results have been prepared on the basis of Audited standalone financial Statements, which are prepared in accordance with the Indian Accounting Standards(Ind-AS) as prescribed under section 133 of The Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the The Companies(Indian Accounting Standards) Rules, 2015(as amended).
- 3 The Company is operating in 2 segment ie Real Estate and Construction and Trading of Merchandise. Since the Segment Information as per Ind AS 108 - "Operating Segment" is Provided in the Consolidated Financial Results,the same is not provided here.
- 4 The above Audited financial results will be available on the Company's website : [www.yogiltd.com](http://www.yogiltd.com)
- 5 Out of the 1,50,00,000 Share Warrants allotted in terms of EGM resolution Dated 24-10-2024, 1,31,60,000 warrants have been exercised by allottees. The Company had applied for the listing of the 1,09,60,000 shares resulting from the conversion of warrants on 27/03/2025 and 22,00,000 Shares resulting from the conversion of warrants on 07/04/2025 and the approval of he same was received from Bombay Stock Exchange on 27/11/2025.The remaining 18,40,000 warrants are pending to be exercised.
- 6 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of these changes and ascertained that the same is either not applicable or will not have any material impact being lesser employee strength as mandated by respective law, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed
- 7 The Board of Directors has recommended dividend of Rs.0.25/- per fully paid-up equity share of Rs. 10/- each for the financial year ended March 31, 2026. This payment of dividend is subject to approval of members of the Company at ensuing Annual General Meeting of the Company.
- 8 The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary. The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.

Place: Mumbai  
Date: 15th May 2026

For Yogi Limited

  
Ghanshyam Nanjibhai Patel  
DIN: 06647250  
Managing Director



**Yogi Limited**  
**Standalone Statement of Assets and Liabilities as at March 31, 2026**

Rs. In Lakh

| Particulars                                 | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 |
|---------------------------------------------|----------------------------|----------------------------|
| <b>Assets</b>                               |                            |                            |
| <b>Non-Current assets</b>                   |                            |                            |
| a) Property, Plant and Equipment            | 5.37                       | 11.58                      |
| b) Financial Assets                         |                            |                            |
| i. Investments                              | 5428.28                    | 10.00                      |
| ii. Loans                                   |                            |                            |
| - To related parties                        | -                          | 408.23                     |
| iii Other financial assets                  |                            |                            |
| c) Deferred tax assets (net)                | 3.18                       | 5.30                       |
| d) Other Non-Current Assets                 | 22.00                      | 603.17                     |
| e) Income Tax Assets (Net)                  | -                          | 2.54                       |
| <b>Total Non-Current Assets</b>             | <b>5458.83</b>             | <b>1040.82</b>             |
| <b>Current assets</b>                       |                            |                            |
| a) Inventories                              | 17,778.47                  | 28,212.12                  |
| b) Financial Assets                         |                            |                            |
| (i) Investments                             | 198.77                     | 515.44                     |
| (ii) Trade Receivables                      | 33,887.14                  | 13,095.44                  |
| (iii) Loans                                 | -                          | -                          |
| (iv) Cash and Cash Equivalents              | 122.08                     | 26.25                      |
| c) Current Tax Assets                       | -                          | -                          |
| d) Other Current Assets                     | 5,690.94                   | 5,943.06                   |
| <b>Total Current Assets</b>                 | <b>57,677.40</b>           | <b>47792.31</b>            |
| <b>Total Assets</b>                         | <b>63,136.23</b>           | <b>48833.13</b>            |
| <b>Equity and Liabilities</b>               |                            |                            |
| <b>Equity</b>                               |                            |                            |
| a) Equity Share Capital                     | 4,316.00                   | 4,096.00                   |
| b) Other Equity                             | 9,342.77                   | 6,837.85                   |
| c) Money Received against Share warrants    | 147.20                     | 323.20                     |
| <b>Total Equity</b>                         | <b>13,805.97</b>           | <b>11257.05</b>            |
| <b>Non-Current Liabilities</b>              |                            |                            |
| a) Financial Liabilities                    |                            |                            |
| (i) Borrowings                              | 1,353.90                   | 1,513.41                   |
| <b>Total Non-Current Liabilities</b>        | <b>1,353.90</b>            | <b>1513.41</b>             |
| <b>Current Liabilities</b>                  |                            |                            |
| a) Financial Liabilities                    |                            |                            |
| (i) Borrowings                              | 16,787.01                  | 876.68                     |
| (ii) Trade and Other Payables               |                            |                            |
| a) total outstanding due to MSME            | 6.08                       | -                          |
| b) total outstanding due to other than MSME | 28,937.44                  | 31,406.87                  |
| (iii) Other Financial Liabilities           | -                          | 1,714.63                   |
| b) Provisions                               | -                          | -                          |
| c) Other Current Liabilities                | 1,656.51                   | 2,064.49                   |
| d) Current Tax Liabilities                  | 589.33                     | -                          |
| <b>Total Current Liabilities</b>            | <b>47,976.36</b>           | <b>36,062.68</b>           |
| <b>Total Liabilities</b>                    | <b>49,330.26</b>           | <b>37576.08</b>            |
| <b>Total Equity And Liabilities</b>         | <b>63,136.23</b>           | <b>48833.13</b>            |



**Yogi Limited**  
**Standalone Statement of Cash Flows For the for the Quarter and Year ended March 31, 2026**

Rs. In Lakh

|           | Particulars                                                                                 | For the year ended<br>Mar 31, 2026 | For the year<br>ended<br>Mar 31, 2025 |
|-----------|---------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------|
| <b>A.</b> | <b>Cash Flow From Operating Activities</b>                                                  |                                    |                                       |
|           | Profit before tax                                                                           | 2,684.42                           | 201.12                                |
|           | Adjustments For:                                                                            |                                    |                                       |
|           | Depreciation and Amortization Expense                                                       | 7.44                               | 2.17                                  |
|           | Interest and Other Borrowings Cost                                                          | 512.74                             | 14.20                                 |
|           | Loss on Sale of Shares                                                                      | 3.96                               | -                                     |
|           | Loss on Fair Valuation of Shares                                                            | -                                  | 31.95                                 |
|           | Gain on Sale of Shares                                                                      | -                                  | (12.81)                               |
|           | Interest Income                                                                             | (25.99)                            | (213.83)                              |
|           | Dividend Income                                                                             | (2.04)                             | -                                     |
|           | Share of (Profit)/ Loss from Partnership Firms                                              | (21.78)                            | -                                     |
|           | Gain on Fair Valuation of Shares                                                            | (43.77)                            | -                                     |
|           | <b>Operating profit before changes in operating assets and liabilities</b>                  | <b>3,114.98</b>                    | <b>22.80</b>                          |
|           | Adjustments For:                                                                            |                                    |                                       |
|           | Decrease/ (Increase) in trade receivables                                                   | (20,791.70)                        | (13,095.44)                           |
|           | Decrease/ (Increase) in inventories                                                         | 10,433.65                          | (22,952.12)                           |
|           | Decrease/ (Increase) in other assets                                                        | 833.29                             | (5,951.11)                            |
|           | Increase/ (Decrease) in trade and other payables                                            | (4,585.96)                         | 35,094.41                             |
|           | <b>Cash generated from operations</b>                                                       | <b>(10,995.72)</b>                 | <b>(6,881.46)</b>                     |
|           | Income taxes paid (net of refunds)                                                          | (69.50)                            | (30.22)                               |
|           | <b>Net cash (used in) / generated from operating activities</b>                             | <b>(11,065.24)</b>                 | <b>(6,911.68)</b>                     |
|           | <b>Cash flows from investing activities</b>                                                 |                                    |                                       |
|           | Payments for Purchase of Fixed Assets                                                       | (1.22)                             | (12.15)                               |
|           | Investment in Partnership Firms/ Shares and Subsidiaries (Net)                              | (5,040.03)                         | (367.77)                              |
|           | Dividend Income                                                                             | 2.04                               | -                                     |
|           | <b>Net cash used in investing activities</b>                                                | <b>(5,039.21)</b>                  | <b>(379.92)</b>                       |
|           | <b>Cash flows from financing activities</b>                                                 |                                    |                                       |
|           | Proceeds on Repayment of Loans                                                              | 408.23                             | 891.76                                |
|           | Proceeds From Borrowings (net) / Repayment of Borrowings (net)                              | 15,750.81                          | 658.84                                |
|           | Proceeds on Issue of shares including share premium including share application money (Net) | 528.00                             | 5,530.83                              |
|           | Interest Income                                                                             | 25.99                              | 213.83                                |
|           | Interest and Other Borrowings Cost                                                          | (512.74)                           | (14.20)                               |
|           | <b>Net cash (used in) / generated from financing activities</b>                             | <b>16,200.29</b>                   | <b>7,281.06</b>                       |
|           | <b>Net Increase / (decrease) in cash and cash equivalents</b>                               | <b>95.84</b>                       | <b>(10.54)</b>                        |
|           | Cash and cash equivalents at the beginning of the year                                      | 26.25                              | 36.79                                 |
|           | <b>Cash and cash equivalents at the end of the year</b>                                     | <b>122.08</b>                      | <b>26.25</b>                          |
|           | <b>Component of Cash and Cash Equivalents</b>                                               |                                    |                                       |
|           | Cash on hand                                                                                | 18.77                              | 25.70                                 |
|           | Balances with Scheduled Bank                                                                |                                    |                                       |
|           | - On Current Accounts                                                                       | 103.31                             | 0.55                                  |
|           | - Deposits with original maturity of less than three months                                 |                                    |                                       |
|           | <b>Cash and Cash Equivalents at the end of the year / period</b>                            | <b>122.08</b>                      | <b>26.25</b>                          |

